

# Instructions for Form FTB 3578

## Tax Deposit Voucher for Limited Liability Companies (LLCs)

### Important Information

AB 115 (Stats. 2005, Ch. 691), Section 45, amended California Revenue and Taxation Code (R&TC) Section 19041.5 to repeal the "deposit in the nature of a cash bond" provisions and replace them with conformity to the "cash deposit" provisions of the Internal Revenue Code (IRC) Section 6603.

Only use form FTB 3578 to make a tax deposit payment for previously filed returns if the LLC anticipates owing additional California fee or tax for its nonconsenting nonresident members due to a federal audit, state audit, or other reasons.

Do not use this form to pay the LLC annual tax or extension amount. Instead use form FTB 3522, LLC Tax Voucher, or form FTB 3537, Automatic Extension for LLCs.

### General Information

Tax deposits are amounts that the Limited Liability Company (LLC) deposits with the Franchise Tax Board (FTB) to pay an expected tax liability that may arise in the future for a specific taxable year. Normally, tax deposits are made to stop the running of underpayment interest on that future tax liability. FTB will consider your payment as a tax deposit only if you have already filed a return for that taxable year. For more information, see FTB Notice 2005-6, available on our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov).

### A Purpose

Use form FTB 3578, Tax Deposit Voucher for LLCs, to make a **tax deposit** payment to satisfy a future tax liability for previously filed returns. See General Information C "When to File" for more information. Use this voucher with a check or money order payment only.

**Note:** If there is a final balance due on the LLC's account, FTB will first apply the payment to satisfy any final balance due for the taxable year. Any remaining amount will be held as a tax deposit.

### B How to Complete Form FTB 3578

**Complete a separate form FTB 3578 for each taxable year.**

Enter all the information requested on the tax deposit voucher.

Enter the four-digit tax year in the box at the top of the voucher and complete the first line as applicable.

To ensure the timely and proper application of the payment to the LLC's account, enter the California Secretary of State (SOS) file number (assigned upon registration with the SOS), the federal employer identification number (FEIN), and the amount of the payment in the spaces provided. In the box marked "Payment due to" fill in the circle to identify whether the payment is being made in anticipation of additional tax due to a federal audit, a state audit, or other reasons.

**Note:** Include the Private Mail Box (PMB) in the address field. Write the acronym "PMB" first, then the box number.

Example: 111 Main Street PMB 123.

### C When to File

Only use form FTB 3578 to make a tax deposit payment for previously filed returns if the LLC anticipates owing an additional California fee or tax for its nonconsenting nonresident members due to a federal audit, state audit, or other reasons. Use this voucher if the LLC has not yet received a Notice of Proposed Assessment or Notice of Action from FTB or IRS.

If the LLC already received a notice, do not use this voucher; attach a copy of the notice with the payment. If the LLC is filing an amended return to report a federal adjustment, do not use this voucher; attach the payment to the amended return.

### D Where to File

**Submit a separate form FTB 3578 and payment for each taxable year.** Make the check or money order payable to the Franchise Tax Board. Write the SOS file number, FEIN, and applicable taxable year on the check or money order. Enclose, but do **not** staple, the payment and the voucher and mail to:

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0631

**Note:** Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

✂ DETACH HERE — DO NOT USE THIS FORM TO PAY LLC ANNUAL TAX OR EXTENSION AMOUNT — DETACH HERE ✂

TAXABLE YEAR

CALIFORNIA FORM

## Tax Deposit Voucher for LLCs

## 3578 (LLC)

For calendar year \_\_\_\_\_ or fiscal year beginning month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_, and ending month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_

Limited liability company name

Secretary of State (SOS) file number

DBA

FEIN

Address including Suite, Room, or PMB no.

Payment due to:

City

State

ZIP Code

- ☐ Federal audit  
☐ CA audit  
☐ Other

Contact telephone no.

**DO NOT USE THIS FORM TO PAY LLC  
ANNUAL TAX OR EXTENSION AMOUNT**

Amount of payment

6161063

FTB 3578 (REV 03-07)